	TPLP UOID	CORRECTED	For Official Use Only	
*Type or machine print PAYER'S name, s	treet address, city, state, and ZIP code	Gross dividends and other distributions on stock	OMB No. 1545-0110	
		\$	1988	Dividends and Distributions
		2 Investment expenses included in Box 1		Distributions
		\$	Statement for Recipients of	
PAYER'S Federal identification number	RECIPIENT'S identification number	3 Capital gain distributions \$		Copy <i>F</i> For Interna
Type or machine print RECIPIENT'S nam	ne (first, middle, last)	4 Federal income tax withheld	5 Nontaxable distributions (if determinable)	Revenue
•	•	 \$	\$	Service Cente For Paperwork
Street address		6 Foreign tax paid	7 Foreign country or U.S. possession	Reduction Ac Notice an
011 1 1710		\$		instructions fo completing thi
City, state, and ZIP code		Liquidation	Distributions	form, se Instructions fo
Account number (optional)		8 Cash \$	9 Noncash (Fair market value) \$	Forms 1099, 1098 5498, 1096, and W-20
Form 1099-DIV	•	Ψ	Department of the Treasury	
	Do NOT Cut or Se	eparate Forms on This Pag	ge	
	UON [L6T6	CORRECTED	For Official Use Only	
Type or machine print PAYER'S name, s	reet address, city, state, and ZIP code	Gross dividends and other distributions on stock	OMB No. 1545-0110	
		\$.	1988	Dividends and Distributions
		2 Investment expenses included in Box 1		Distributions
		\$	Statement for Recipients of	
PAYER'S Federal identification number	RECIPIENT'S (dentification number	3 Capital gain distributions \$		Copy <i>F</i> For Interna
Type or machine print RECIPIENT'S nam	ne (first, middle, last)	4 Federal income tax withheld	5 Nontaxable distributions (if	Revenue
		 \$	determinable)	Service Cente For Paperwork
Street address		6 Foreign tax paid	7 Foreign country or U.S. possession	Reduction Ac Notice and
		\$		instructions fo completing this
City, state, and ZIP code		Liquidation	Distributions	form, see
Account number (optional)		8 Cash	9 Noncash (Fair market value)	Forms 1099, 1098 5498, 1096, and
1000 DW		\$	\$	W-2G
Form 1099-DIV	Do NOT Cut or Se	eparate Forms on This Pag	Department of the Treasury ge	- Internal Revenue Service
	9191 UVOID	CORRECTED	For Official Use Only	
Type or machine print PAYER'S name, st	reet address, city, state, and ZIP code	Gross dividends and other distributions on stock	OMB No. 1545-0110	
		\$	1988	Dividends and
		2 Investment expenses included in Box 1		Distributions
		\$	Statement for Recipients of	
PAYER'S Federal identification number	RECIPIENT'S identification number	3 Capital gain distributions		Copy A
Type or machine print RECIPIENT'S nam	ne (first, middle, last)	\$ 4 Federal income tax withheld	5 Nontaxable distributions (if	For Interna Revenue
Type of meetine principles in LINY 3 flan	io (moti middle) idoty		determinable)	Service Cente
Charact address		\$ 6 Foreign tax paid	\$.	For Paperwor Reduction Ac
Street address	6	6 Foreign tax paid \$	7 Foreign country or U.S. possession	Notice and instructions for
City, state, and ZIP code		Liquidation Distributions		completing this
Account number (optional)		8 Cash	9 Noncash (Fair market value)	Instructions fo Forms 1099, 1098
		\$	\$	5498, 1096, and W-2G

		CORRECTED (if	CORRECTED (if checked)	
PAYER'S name, street address, city, state, and ZIP code		Gross dividends and other distributions on stock	OMB No. 1545-0110	
		\$	1988	Dividends and Distributions
		2 Investment expenses included in Box 1	Statement for Recipients of	Distributions
PAYER'S Federal identification number	RECIPIENT'S identification number	3 Capital gain distributions \$		Copy B For Recipient
RECIPIENT'S name (first, middle, last) Street address		4 Federal income tax withheld	5 Nontaxable distributions (if determinable)	This is important tax information and is being furnished to the
		6 Foreign tax paid	7 Foreign country or U.S. possession	Internal Revenue Service. If you are required to file a return
		\$		a negligence penalty or other sanction will be
City, state, and ZIP code		Liquidation Distributions		imposed on you if this dividend income is
Account number (optional)		8 Cash	9 Noncash (Fair market value)	taxable and the IRS determines that it has
		\$	\$	not been reported.

Form **1099-DIV**

Department of the Treasury - Internal Revenue Service

	CORRECTED (if checked)			
PAYER'S name, street address, city, state, and ZIP code		Gross dividends and other distributions on stock	OMB No. 1545-0110	
		\$	1988	Dividends and Distributions
		2 Investment expenses included in Box 1	Statement for	
			Recipients of	
PAYER'S Federal Identification number	RECIPIENT'S identification number	3 Capital gain distributions \$		Copy B For Recipient
RECIPIENT'S name (first, middle, last)		4 Federal income tax withheld	5 Nontaxable distributions (if determinable)	This is important tax information and is being furnished to the
		\$	\$	Internal Revenue
Street address		6 Foreign tax paid	7 Foreign country or U.S. possession	Service. If you are required to file a return,
		\$		a negligence penalty or
City, state, and ZIP code		Liquidation Distributions		other sanction will be imposed on you if this dividend income is
Account number (optional)		8 Cash	9 Noncash (Fair market value)	taxable and the IRS determines that it has
		\$	\$	not been reported.

Form 1099-DIV

Department of the Treasury - Internal Revenue Service

		CORRECTED (if	checked)	
PAYER'S name, street address, city, state, and ZIP code		Gross dividends and other distributions on stock	OMB No. 1545-0110	5
		\$	1988	Dividends and Distributions
		2 Investment expenses included in Box 1		
			Statement for Recipients of	
PAYER'S Federal identification number	RECIPIENT'S identification number	3 Capital gain distributions \$		Copy B For Recipient
RECIPIENT'S name (first, middle, last)		4 Federal income tax withheld	5 Nontaxable distributions (if determinable)	This is important tax information and is being furnished to the
		\$	\$	Internal Revenue
Street address		6 Foreign tax paid	7 Foreign country or U.S. possession	Service. If you are required to file a return,
		\$		a negligence penalty or other sanction will be
City, state, and ZIP code		Liquidation Distributions		imposed on you if this dividend income is
Account number (optional)		8 Cash	9 Noncash (Fair market value)	taxable and the IRS determines that it has
		\$	\$	not been reported

Instructions for Recipient

Box 1.—Report the amount shown on the "Dividends" line of your income tax return or, if required, list your dividends on the separate schedule of your tax return. See the instructions for your income tax return for more information on how to report the income.

The amount shown may be a distribution from an employee stock ownership plan (ESOP). Although you should report the ESOP distribution as a dividend on your income tax return, treat it as a plan distribution, not as investment income, for any other purpose. **Box 2.**—The amount shown is your share of the expenses of a regulated investment company, including a mutual fund, which is included as a dividend in Box 1. The full amount shown in Box 1 must be reported as income on your tax return. The expenses shown in Box 2 are deductible as a "Miscellaneous Deduction" only

less the amount in Box 2. **Box 3.**—Report the amount shown as a capital gain on your tax return. This amount is also included in Box 1. See your Form 1040 instructions.

if you itemize your deductions. Generally, the actual amount you

should have received or had credited to you is the amount in Box 1

Box 4.—Any amount shown represents backup withholding. For example, persons not furnishing their taxpayer identification number to the payer become subject to backup withholding at a

20% rate on certain payments. See Form W-9, Request for Taxpayer Identification Number and Certification, for information on backup withholding. Include this amount on your income tax return as tax withheld.

Box 5.—Amounts shown are usually a return of capital. Once you have received an amount equal to your cost or other basis, these distributions are taxable to you as a capital gain even if the payer lists them as nontaxable. For more information, see **Publication 550**, Investment Income and Expenses.

Nominees.—It your Federal identification number is shown on this form and two or more recipients are shown or the form includes amounts belonging to another person, you are considered a nominee recipient. You must file Form 1099-DIV for each of the other owners showing the income allocable to each. File Form(s) 1099-DIV with Form 1096, Annual Summary and Transmittal of U.S. Information Returns, at the Internal Revenue Service Center for your area. On Forms 1099-DIV and 1096, you should be listed as the "paver." On Form 1099-DIV, the other owner(s) should be listed as the "recipient." A husband or wife is not required to file a nominee return to show payments for the other.

Instructions for Recipient

Box 1.—Report the amount shown on the "Dividends" line of your income tax return or, if required, list your dividends on the separate schedule of your tax return. See the instructions for your income tax return for more information on how to report the income.

The amount shown may be a distribution from an employee stock ownership plan (ESOP). Although you should report the ESOP distribution as a dividend on your income tax return, treat it as a plan distribution, not as investment income, for any other purpose. **Box 2.**—The amount shown is your share of the expenses of a regulated investment company, including a mutual fund, which is included as a dividend in Box 1. The full amount shown in Box 1 must be reported as income on your tax return. The expenses shown in Box 2 are deductible as a "Miscellaneous Deduction" only if you itemize your occuctions. Generally, the actual amount you should have received or had credited to you is the amount in Box 1 less the amount in Box 2.

Box 3.—Report the amount shown as a capital gain on your tax return. This amount is also included in Box 1. See your Form 1040 instructions.

Box 4.—Any amount shown represents backup withholding. For example, persons not furnishing their taxpayer identification number to the payer become subject to backup withholding at a

20% rate on certain payments. See **Form W-9**, Request for Taxpayer Identification Number and Certification, for information on backup withholding, include this amount on your income tax return as tax withheld.

Box 5.—Amounts shown are usually a return of capital. Once you have received an amount equal to your cost or other basis, these distributions are taxable to you as a capital gain even if the payer lists them as nontaxable. For more information, see **Publication** 550, Investment Income and Expenses.

Nominees.—If your Federal identification number is shown on this form and two or more recipients are shown or the form includes amounts belonging to another person, you are considered a nominee recipient. You must file Form 1099-D!V for each of the other owners showing the income allocable to each. File Form(s) 1099-D!V with Form 1096, Annual Summary and Transmittal of U.S. Information Returns, at the internal Revenue Service Center for your area. On Forms 1099-DIV and 1096, you should be listed as the "payer." On Form 1099-DIV, the other owner(s) should be listed as the "recipient." A husband or wife is not required to file a nominee return to show payments for the other.

instructions for Recipient

Box 1.—Report the amount shown on the "Dividends" line of your income tax return or, if required, list your dividends on the separate schedule of your tax return. See the instructions for your income tax return for more information on how to report the income.

The amount shown may be a distribution from an employee stock ownership plan (ESOP). Although you should report the ESOP distribution as a dividend on your income tax return, treat it as a plan distribution, not as investment income, for any other ourpose **Box 2.**—The amount shown is your share of the expenses of a regulated investment company, including a mutual fund, which is included as a dividend in Box 1. The full amount shown in Box 1 must be reported as income on your tax return. The expenses shown in Box 2 are deductible as a "Miscellaneous Deduction" only if you itemize your deductions. Generally, the actual amount you should have received or had credited to you is the amount in Box 1 less the amount in Box 2.

Box 3.—Report the amount shown as a capital gain on your tax return. This amount is also included in Box 1. See your Form 1040 instructions.

Box 4.—Any amount shown represents backup withholding. For example, persons not furnishing their taxpayer identification number to the payer become subject to backup withholding at a

20% rate on certain payments. See Form W-9, Request for Taxpayer Identification Number and Certification, for information on backup withholding, Include this amount on your income tax return as tax withhold.

Box 5.—Amounts snown are usually a return of capital. Once you have received an amount equal to your cost or other basis, these distributions are taxable to you as a capital gain even if the payer lists them as nontaxable. For more information, see "ublication 550, Investment Income and Expenses.

Nominees.—If your Federal identification number is shown on this form and two or more recipients are shown or the form includes amounts belonging to another person, you are considered a nominee recipient. You must file Form 1099-DIV for each of the other owners showing the income allocable to each. File Form(s) 1099-DIV with Form 1096, Annual Summary and Transmittal of U.S. Information Returns, at the Internal Revenue Service Center for your area. On Forms 1099-DIV and 1096, you should be listed as the "payer." On Form 1099-DIV, the other owner(s) should be listed as the "recipient." A husband or wife is not required to file a nominee return to show payments for the other.

	☐ VOID	☐ CORRECTED		
PAYER'S name, street address, city, state, and ZIP code		Gross dividends and other distributions on stock	OMB No. 1545-0110	
		\$	1988	Dividends and
		2 Investment expenses	1900	Distributions
		\$	Statement for Recipients of	
PAYER'S Federal identification number	RECIPIENT'S identification number	3 Capital gain distributions		Сору С
RECIPIENT'S name (first, middle, last)		\$ 4 Federal income tax withheld	5 Nontaxable distributions	For Payer
REON TENT S hame (mst, middle, last)		4 readianticonic tax withining	determinable)	For Paperwork Reduction Act
		\$	Foreign country or U.S. possess	Notice and
Street address		6 Foreign tax paid \$	7 Foreign country or 0.5. possess	completing this
City, state, and ZIP code		Liquidation Distributions		form, see Instructions for Forms 1099,
Account number (optional)		8 Cash \$	9 Noncash (Fair market val	ue) 1098, 5498, 1096, and W-2G.
Form 1099-DIV			Department of the Treas	sury - Internal Revenue Service
	r			
PAYER'S name, street address, city, stat	VOID VOID	CORRECTED 1 Gross dividends and other	OMB No. 1545-0110	
PATER Stilatile, Stieet address, City, Stat	e, and zir code	distributions on stock		Dividends and
		\$	1988	Distributions
		2 Investment expenses included in Box 1	Statement for	
		\$	Recipients of	nama k
PAYER'S Federal identification number	RECIPIENT'S identification number	3 Capital gain distributions \$		Copy C For Payer
RECIPIENT'S name (first, middle, last)		4 Federal income tax withheld	5 Nontaxable distributions determinable)	
		\$	\$	Reduction Act
Street address		6 Foreign tax paid	7 Foreign country or U.S. possess	
07. 17.0		\$		completing this form, see
City, state, and ZIP code		Liquidation Distributions		Instructions for Forms 1099,
Account number (optional)		8 Cash	9 Noncash (Fair market val	ue) 1098, 5498, 1096, and W-2G.
Form 1099-DIV		Φ		sury - Internal Revenue Service
Form 1099-DIV			Department of the freas	sury - Internal Revenue Service
	☐ VOID	CORRECTED		
PAYER'S name, street address, city, stat	te, and ZIP code	Gross dividends and other distributions on stock	OMB No. 1545-0110	
		\$	1988	Dividends and Distributions
		2 Investment expenses included in Box 1		Distributions
		\$	Statement for Recipients of	
PAYER'S Federal identification number	RECIPIENT'S identification number	3 Capital gain distributions		Copy C For Payer
RECIPIENT'S name (first, middle, last)	<u> </u>	4 Federal income tax withheld	5 Nontaxable distributions determinable)	
			\$	Reduction Act
Street address		6 Foreign tax paid	7 Foreign country or U.S. possess	
		\$		completing this form, see
City, state, and ZIP code		Liquidation Distributions		Instructions for Forms 1099,
Account number (optional)		8 Cash	9 Noncash (Fair market val	1000 5400
1		\$	\$	